

# 温州肯恩大学办公室文件

温肯大办〔2019〕39号

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## 温州肯恩大学办公室 关于印发《温州肯恩大学资产管理办法 (2019 修订)》的通知

各部门、各学院：

《温州肯恩大学资产管理办法（2019 修订）》已经校领导同意，现予印发。

温州肯恩大学办公室

2019 年 6 月 13 日

# 温州肯恩大学资产管理办法

(2019 修订)

## 第一章 总则

**第一条** 为规范和加强学校资产管理，维护资产安全完整，合理配置资产，提高资产使用效益和效率，根据财政部《事业单位资产管理暂行办法》《浙江省行政事业单位资产管理暂行办法》《温州市市级行政事业单位办公用房装修、通用办公设备家具和软件配置限额标准》温财资〔2017〕507号、《温州市市级行政事业单位国有资产损失赔偿处理暂行办法》温财资〔2015〕712号等相关规定，结合本校实际情况，制定本办法。

**第二条** 资产表现形式为固定资产、在建工程、无形资产和对外投资等。

固定资产是指使用期限超过一年，单位价值在 1000 元以上（含 1000 元），并在使用过程中基本保持原有物质形态的资产，专用设备单位价值为 1500 元（含 1500 元）以上；图书馆购置的馆藏图书；单价在 1000 元以上（含 1000 元）并使用年限在一年以上且能够独立用于教学、科研、行政及生活（桌、椅、凳、床、柜、沙发、台（架）等）家具。单位价值虽未达到规定标准，单价在 200 元以上（含 200 元），1000 元以下，但是耐用时间在一年以上的大批同类物资，参照固定资产管理。包括各种经费渠道购置或外单位调入、捐赠、自制的资产。

在建工程是指已经发生必要支出，但尚未达到交付使用状态的建设工程。

无形资产是指不具有实物形态而能为使用者提供某种权利的资产，包括软件、专利权、商标权、著作权、土地使用权、非专利技术、商誉以及其他财产权利。

对外投资是指依法利用货币资金、实物、无形资产等对其他进行股权投资。

**第三条** 资产管理活动，应当坚持资产管理与预算管理相结合，坚持所有权和使用权相分离，坚持资产管理与责任管理相结合的原则。

**第四条** 资产管理的内容包括资产配置、资产日常管理、资产处置、资产清查、资产信息管理、资产验收等。

## **第二章 管理机构及其职责**

**第五条** 后勤与资产管理部是学校各类资产综合管理的职能部门，负责对全校资产进行统筹管理。其主要职责是：

（一）研究制定本校资产管理的具体办法并组织实施，维护资产的安全完整，防止资产流失；

（二）按规定与相关职能部门联系办理资产配置、出租、对外投资、处置等事项的审批申报工作，根据审批结果办理资产相关手续；

（三）对本校的资产管理工作进行指导、监督、检查；

（四）合理配置和管理资产，负责组织新增资产的论证、计划、采购和验收，配合完成在建工程的竣工验收和交付使用等工作；

（五）负责本校可移动资产的资产配置、验收、使用和维护保养等日常工作，建立健全资产管理信息系统，及时将资产占用、使用情况及增减变动信息录入资产管理信息系统，对本校资产实行动态管理；

（六）负责本校对外投资、出租资产的专项管理，按规定上缴资产收益；

（七）组织资产清查盘点工作，按时编报资产统计报表和资产使用情况报告；

（八）接受同级财政部门的指导和监督，报告本校资产管理情况。

**第六条** 学校财务部门负责资产的资金和账务管理，按照有关规定进行资产的会计核算，与后勤与资产管理部协调一致做好资产管理工作。

**第七条** 学校各资产使用部门，负责对其占有、使用的各类资产实施日常管理，确保资产的安全与完整。使用部门要明确管理职责，其负责人为本部门资产管理的第一责任人，并要指定专人（资产管理员）负责本部门的资产管理工作，将资产管理职责分解落实到岗位和个人。学校各部门的资产管理员需在本部门有两年及以上工作经验。

### 第三章 资产配置

**第八条** 学校配置资产坚持“依法配置、保障需要、科学合理、优化结构、勤俭节约、从严控制”的原则。

**第九条** 学校配置资产按规定的配置标准执行，对没有规定配置标准的，根据事业发展的客观需要，结合学校财务状况，报主管部门和财政部门备案并逐步完善。通用办公设备和家具的配置，原则上参照财政部门公布的通用办公设备家具购置预算标准执行。

**第十条** 学校配置资产，根据预算管理的要求在部门预算中编制资产配置预算，后勤与资产管理部会同财务部门审核资产存量和使用情况，根据年度配置限额数量和价格标准，编制资产配置预算，报同级财政部门审批。部门预算经财政部门批准后，其中所列的资产配置预算，作为学校配置资产的依据。

**第十一条** 学校购置纳入政府采购范围的资产，依法实施政府采购；配置列入控购范围的资产，按规定办理控购审批程序；小额采购项目按相关规定执行。

**第十二条** 学校要优化资产配置，建立资产统一调剂制度，对资产使用部门闲置或利用率不高的资产，由后勤与资产管理部在校内统一调剂。

**第十三条** 学校无偿调入或接受捐赠形成的资产属资产，由学校依法占有使用，按财务会计制度的有关规定作价入账。

## 第四章 资产日常管理

**第十四条** 各部门设资产管理员。资产管理员负责本部门内的资产采购申报、资产登记、调拨、报修、报废、报失等资产的日常管理工作。学校配置到各部门的资产采用“谁使用、谁维护；谁保管、谁负责”的原则进行管理，严禁“公为私用”、严禁擅自挪用公共空间资产。

（一）公共空间的设施设备、公共教室内的课桌椅及讲台等由后勤与资产管理部统一指定专人管理；

（二）有独立建筑的各学院公共资产由各学院资产管理员管理；

（三）外教公寓及外教公寓公共空间资产由人资部统一指定专人管理；

（四）学生寝室及学生公寓公共空间资产由学生事务部统一指定专人管理；

（五）大型报告厅、大型会议室、电教化设备、智能化设备及各类通用型软件由信息中心管理；

（六）各部门使用的公用资产及办公家具由部门资产管理员领用管理；

（七）个人领用的办公设备包括因工作需要领用的其他资产归个人领用保管；

（八）各类实验室由教学部统一指定专人管理；

（九）公司使用或委托公司经营的资产（含食堂、客房等）由公司管理

(十)其他未尽事宜由后勤与资产管理部与使用部门另行商议。

**第十五条** 资产领用（借用）的流程为：

（一）资产领用（借用）人提出申请，经领用（借用）人部门资产管理员及部门负责人同意后报后勤与资产管理部；

（二）后勤与资产管理部资产管理员确认有库存并经资产主管人员审核后报后勤与资产管理部负责人批准；

（三）后勤与资产管理部通知领用（借用）人领用资产。

**第十六条** 资产领用(借用)要严格按照校内制度办理手续，资产领用（借用）人对资产负有保管责任，确保资产的完整和安全。资产借用人要保管好借用的资产并按时交还后勤与资产管理部。

**第十七条** 资产领用人在办理入职、换岗等手续时，须到后勤与资产部办理资产调拨手续并签字确认；资产领用人在办理离职、退休等手续前，须归还资产并经后勤与资产管理部核对后，方可办理离校其他手续。

**第十八条** 后勤与资产管理部建立健全资产验收登记、领用保管、变动收回、清查盘点等内部管理制度，做好资产的日常管理工作。逐步建立资产共享、共用机制，优化资产配置，切实提高资产使用效率和效益。

**第十九条** 学校资产出租原则上实行公开招租，租赁双方必须签订租赁合同，租期最长不超过五年。未按规定权限和程序，

学校资产不得对外投资、出租。

## 第五章 资产处置

**第二十条** 固定资产和低值耐用品，如在使用期间出现故障或损坏，报修流程如下：

（一）领用人（使用人）应先与后勤与资产管理部联系确认该资产是否在保修范围内，如在保修范围内后勤与资产管理部将直接通知厂家进行维修；

（二）如维修需产生费用，领用人（使用人）需提出申请，注明维修内容、损坏原因及大致维修金额（如不明确不用填写），经部门资产管理员和部门负责人确认后报后勤与资产管理部，资产主管人员确认事项并核实报价后报后勤与资产管理部负责人审批；

（三）非人为原因且维修费用在 2000 元以内的由后勤与资产管理部直接联系维修；超出 2000 元维修费用的，按照《温州肯恩大学财务审批办法》规定的审批权限报批。

**第二十一条** 因责任事故造成资产损坏或丢失的，维修费用由资产领用人（使用人）负责，丢失的资产原则上以实物形式赔偿。赔偿方式参照《温州市市级行政事业单位国有资产损失赔偿处理暂行办法》温财资〔2015〕712 号。

**第二十二条** 经相关职能部门查证核实属于人为过错责任事故造成国有资产损失的相关责任人应承担赔偿责任。其中，属于多人过错共同造成国有资产损失的，能够确定责任大小的，各自



承担相应的赔偿责任;难以确定责任大小的,平均承担赔偿责任。在责令赔偿的同时,对相关责任人应根据损失大小、情节轻重,报纪检监察部门按规定给予行政处分或者纪律处分;涉嫌犯罪的,依法移送司法机关处理。

**第二十三条** 经相关职能部门查证核实,发生下列情形,造成国有资产损失的,相关责任人可免于赔偿:

(一)由于自然灾害或意外事故造成资产损失的;

(二)已采取了必要的安全防范措施,经公安部门侦查属于盗窃行为等造成资产损失的;

(三)发生资产损失人为过错责任事故后,相关责任人已采取补救措施自行挽回损失或经本人修复,不影响资产使用功能的;

(四)其它不可抗拒的客观原因造成的损失。

**第二十四条** 资产达到使用年限并无法继续使用,使用人需提出报废申请(附上相关凭证);资产发生丢失、损毁,使用人需提出申请(附上相关凭证),后勤与资产管理部会同财务部门、相关职能部门审核后,提出资产处置申请报告(按规定权限报财政部门审核)。资产报废标准参照财政部门有关规定执行。

**第二十五条** 参照固定资产管理的低值耐用品无法使用或发生损毁后,责任人需提出申请(附上相关凭证),后勤与资产管理部组织报废验收小组进行核实。

**第二十六条** 资产因校内调拨、使用人员变更、使用部门调整等发生变动,以及资产因闲置、待报废、使用人员离职等收回

时，后勤与资产管理部应及时进行变更登记录入信息系统，并保证已收回资产的安全。

## **第六章 资产清查**

**第二十七条** 后勤与资产管理部定期对本校资产进行清查盘点，与财务部门定期进行账目核对，做到账账相符；后勤与资产管理部同时应督促资产使用部门做好资产实物管理工作，做到账实相符。

**第二十八条** 有下列情形之一的，必须进行资产清查：

（一）根据国家专项工作要求或者本级政府实际工作需要，被纳入统一组织的资产清查范围的；

（二）遭受重大自然灾害等不可抗力造成资产严重损失的；

（三）会计信息严重失真或者资产出现重大流失的；

（四）主管部门或同级财政部门认为应当进行资产清查的其他情形。

**第二十九条** 学校资产清查工作的内容包括基本情况清理、账务清理、财产清查、损益认定、资产核实和完善制度等。具体办法按照财政部门规定的程序和要求执行。

## **第七章 资产信息管理**

**第三十条** 后勤与资产管理部按资产信息化管理要求，建立校内资产管理信息系统，对学校资产实施网络信息化管理，及时反映学校资产的状态，实现资产的动态管理，为建立资产资源共

享、共用机制提供基础，为学校内部管理和决策提供基础数据和有效依据，为编制和审核部门预算提供必要的信息支持。

**第三十一条** 后勤与资产管理部做好学校资产管理信息系统与财政部门资产管理信息系统的联网对接，及时将资产数据及变动信息导入财政部门的资产管理信息系统，并按规定程序通过信息系统报送各项资产审批业务，提高工作效率。

**第三十二条** 后勤与资产管理部负责全校固定资产（含无形资产）总账、明细账等的建账及归档工作，全校固定资产（含无形资产）数据编制、统计、上报、数据维护及安全备份等工作。

**第三十三条** 后勤与资产管理部负责全校仪器固定资产（含无形资产）的网络入库审核、条码打印等工作；负责将固定资产（含无形资产）的仪器编号、仪器名称、规格型号、领用人、出厂号、存放地点等信息按规范要求准确输入仪器设备管理系统，粘贴条形码以及账、物、条形码的定期核查工作。

**第三十四条** 后勤与资产管理部与财务部进行定期的固定资产（含无形资产）对账，并定期进行资产盘点工作，保证固定资产（含无形资产）的账账相符和账实相符。

## **第八章 资产验收**

**第三十五条** 供应商按合同规定将货物送达、安装调试、负责使用培训后，主采购员组织验收，使用部门至少 2 人参与验收。

对价格 30 万元以上（含 30 万元）技术复杂、精度要求高的项目（设备）可聘请相关的校外专家参加验收工作，必要时可委

托具有相关资质的权威部门检测。验收小组一般由使用部门、后勤与资产管理部及专家组成（主采购员不得作为验收小组成员）。

**第三十六条** 使用部门验收合格后，按规定对资产进行入库登记，采购经办人配合使用部门提供资产入库所需资料（项目OA审批单、合同、验收单等）。

**第三十七条** 验收人员对固定资产（含无形资产）的验收应遵守以下程序：

（一）检查固定资产（含无形资产）的内外包装是否完好，有无破损、变形、碰撞创伤、雨水浸湿等情况；

（二）根据合同清点核对固定资产（含无形资产），规格、型号、数量、随机文件（合格证、说明书）、家具类固定资产要核对材质及其它具体要求等；

（三）如果发现问题，必须进行详细记录，提出具体处理意见并报后勤与资产管理部；

（四）清点时应仔细核查主机和所附配件的型号、编号与装箱单及合同是否一致；

（五）做好验收记录，以备必要时向厂家索赔。

**第三十八条** 固定资产（含无形资产）的验收期限以及相应的责任

因不及时验收而引起的纠纷，造成学校损失的，由过错部门承担管理责任和经济责任，并追究相关负责人的责任。

## 第九章 附则

**第三十九条** 学校内部各管理部门、资产使用部门及工作人员，都有管好用好资产的义务和责任，并依法维护其安全、完整。对资产管理工作中成绩突出的部门和个人给予表彰；对工作失责，造成资产损失的，追究其应承担的行政及经济责任，并按规定予以处理。

**第四十条** 本办法适用于温州肯恩大学的资产管理活动。此前有关管理规定与本办法相抵触的，以本办法为准。法律法规有调整的，遵照法律法规进行调整并执行。本办法自公布之日起执行，由后勤与资产管理部负责解释。

# **Measures for Assets Management at Wenzhou-Kean University**

## **(Modified in 2019)**

### **Chapter I General**

**Article 1** To standardize and enhance the management of university-owned assets, ensure assets integrity and rational allocation of assets, improve the effectiveness and efficiency of asset use, in consideration of the actual conditions of the Wenzhou-Kean University (“University”), these Measures for State-Owned Assets Management (“Measures”) are hereby formulated in accordance with the “ Interim Measures for Asset Management of Institutions”, “Interim Measures for Asset Management of Administrative Institutions in Zhejiang Province”, “Wenzhou Municipal Administrative Institutions Office Space Decoration, General Office Supplies and Software Configuration Standards” Wenzhou Treasury [2017] No. 507, " Interim Measures for State-Owned Lost Assets Compensation in Wenzhou Municipal Administrative Institutions" Wenzhou Treasury [2015] No. 712 and other relevant provisions promulgated by the Ministry of Finance.

**Article 2** As referred to herein, “assets” cover fixed assets, low-value durable commodities, invisible assets, construction in progress and outward investment.

Fixed assets refer to property with a useful life greater than one year, with a unit cost of more than RMB 1,000 Yuan (including RMB 1,000 Yuan), and which basically maintains the original form during use; special purpose equipment with a unit cost of more than RMB 1,500 Yuan (including RMB 1,500 Yuan). Library’s book collections; software with a unit cost of more than RMB 10,000 Yuan (including RMB 10,000 Yuan); furniture with a unit cost of more than RMB 1,000 Yuan (including RMB 1,000 Yuan), with a useful life greater than one year, and can be independently used for teaching, research, administration and life (desk, chair, bench, bed, couch, stand (shelf), etc.) are considered as fixed assets. Low-value durable commodities with a unit cost of more than RMB 200 Yuan, which does not meet the required standard, but with a useful life greater than one year, shall be managed as fixed assets. Properties that are transferred, donated and self-made are considered as fixed assets.

Construction in progress refers to construction work that accumulates the cost but has not yet been placed into service.

Invisible assets refer to intangible assets that provide intellectual or legal rights including software, patents, trademarks, copyright, land use rights, non-patent technology, goodwill and other property rights.

Outward investment refers to investments in other institutions in the forms of cash, in kind and intangible assets etc..

**Article 3** Asset management shall be combined with budget management shall adhere to; ownership rights shall be separate from usage rights; asset management and responsibility management shall adhere to.

**Article 4** The content of assets management includes asset allocation, asset use, disposal of assets, asset inspection, and management of asset information.

## **Chapter II Administrative Organizations and Their Responsibilities**

**Article 5** Logistics and Assets Management Department as a functional department that comprehensively manages all types of assets at the University, is responsible for the overall management of the university assets. Its responsibilities are to:

(1) Study, formulate, organize and implement the measures for the University's assets management, maintain asset safety and integrity, and to prevent asset loss;

(2) Authorize and declare the asset allocation, rental, outward investment, disposal and other matters in accordance with provisions; perform assets-related procedures based on the authorization results;

(3) Direct, supervise and inspect the assets management of the University (invested enterprises included);

(4) Rationally allocate and manage assets, intensify the argument and plan for new assets; coordinate to ensure that the construction work is accepted and placed in service;

(5) Responsible for routine work such as allocation, acceptance, use and maintenance of movable assets; establish a sound Asset Information Management System; enter asset occupancy, asset condition and asset quantity changes information into the Asset Information Management System in a timely manner; dynamically manage the University's assets;

(6) Responsible for outward investment and leased property management;

(7) Organize asset inspections; formulate Statement of Assets and Asset Usage Report on time;

(8) Accept direction and supervision from the financial department, and report the situation of the university asset management.

**Article 6** The financial department shall take responsibility of funds and financial management for assets and shall do asset accounting in accordance with the relevant provisions, and coordinate with Logistics and Assets Management Department to perform the work of asset management.

**Article 7** Those departments associated with the use of assets shall perform routine management of their occupied and used assets, to ensure safety and integrity of the assets. Departments associated with the use of assets shall clarify responsibilities. The department head should be the first person responsible for the department's asset management, should designate a staff member (asset administrator) to be responsible for the work of department's asset management,

should assign the asset management responsibilities to positions and individuals. The department's asset administrator shall have more than two years of working experiences in the department.

### **Chapter III Assets Allocation**

**Article 8** The University shall allocate assets in the principles of "allocate according to law, secure needs, be scientific and rational, optimize the structure, be diligent and thrifty, control strictly".

**Article 9** The University shall allocate assets in accordance with the prescriptive allocation standard; assets without prescriptive allocation standard, according to the objective needs of career development, combined with the financial situation of the University, shall be reported to the competent department and financial department for the record and be improved gradually. Allocation of general office supplies and furniture shall be carried out in accordance with the General Office Supplies and Furniture Procurement Budget Standard promulgated by Finance Sector. Special needs should, according to relevant regulations of finance department, be reported to the finance department for approval in advance.

**Article 10** The University shall allocate assets depending on the department's asset allocation budget in accordance with the requirements of the budget management. Logistics and Assets Management Department shall audit the assets storage and usage with the finance department, prepare asset allocation budget according to the annual allocation of quota quantity and price standard, and submit to the finance department at the same class for authorization. After the department budget being authorized by the finance department, the asset allocation budget listed shall be the basis of university asset allocation.

**Article 11** University assets that are within the scope of government procurement shall be procured according to the law; purchasing assets that are within the scope of controlled procurement, shall be authorized; small value procurement programs shall be implemented according to relevant provisions.

**Article 12** The University shall optimize the asset allocation and establish a unified asset swap system. Unused assets or assets with low utilization shall be regulated by Logistics and Assets Management Department.

**Article 13** Assets that are transferred in without compensation or donated are regarded as university assets, are legally occupied by the University, are evaluated and accounted for by financial department according to relevant provisions.

### **Chapter IV Use of Assets**

**Article 14** Management of university assets shall always adhere to the principle of "whoever uses shall be responsible"; "privatization of the public assets" and "appropriation of the public assets"; furniture and decoration change without permission are strictly prohibited.



(1) Facilities and equipment in public areas, and classroom facilities (desks, chairs and podium, etc.) shall be managed by the designated person of Logistics and Assets Management Department;

(2) Assets in the college that has an independent building shall be managed by the college's asset administrator;

(3) Assets in faculty's apartments shall be managed by the designated person of Human Resources Office;

(4) Assets in student residence halls shall be managed by the designated person of Student Affairs;

(5) Equipment in auditoriums and large-scale meeting rooms, audio-visual educational equipment, intelligent equipment and all kinds of general-purpose software shall be managed by IT Department;

(6) Public assets of each department shall be picked up and managed by the assets administrator of the department;

(7) Personal office supplies, furniture and assets for work shall be picked-up and kept by the individuals;

(8) All types of laboratories shall be managed by the designated person of Academic Affairs;

(9) Assets that are used by or entrusted to Wenzhou-Kean University Asset Management Company shall be managed by the company;

(10) Other undecided assets would be managed by further management measures developed by Logistics and Assets Management Department.

**Article 15** Asset pick-up (borrowing) procedure:

(1) An applicant can apply via OA or by filling out *Wenzhou-Kean University Pick-up (Borrowing) Form*, and submit to Logistics and Assets Management Department with the approval of his/her own department asset manager;

(2) Asset administrator of Logistics and Assets Management Department shall check the inventory, receive verification from asset management coordinator, and submit to the director for approval;

(3) Logistics and Assets Management Department informs the applicant to pick up the items.

**Article 16** Asset pick-up (borrowing) shall be carried out strictly according to the system. The person in possess of the assets shall also be responsible for the asset integrity and safety. Asset borrowers shall return the assets to Logistics and Assets Management in time.

**Article 17** The asset requester shall go to Logistics and Assets Management Department to perform the asset allotment procedure and sign the name when the person assumes office or changes a position; the asset requester shall return assets to Logistics and Assets Management Department before proceeding the leave procedure.

**Article 18** Logistics and Assets Management Department shall establish and improve the managing rules of asset registration, asset pick-up and safekeeping, asset retrieve, asset check, to perform the daily assets management; shall set up the assets sharing system, optimize asset allocation, improve the efficiency and effectiveness of asset use.

**Article 19** Asset lease is open to the public in principle. Both parties shall sign the lease contract with maximum lease term no more than 5 years. Without authorization and procedure subject to regulations, university assets shall not be invested or leased.

## **Chapter V Disposal of Assets**

**Article 20** In regard to fixed assets and low-value durable goods, if any failure or damage occurs during use, repair process is as follows:

(1) The requester (user) should contact the Logistics and Assets Management Department first to confirm whether the asset is within the warranty periods. If it is, Logistics and Assets Management will directly inform the manufacturer for maintenance;

(2) When maintenance fee is required, the requester (user) shall apply on the OA or fill out the *Wenzhou-Kean University Fixed Assets Maintenance Application Form*, indicating the maintenance content, the cause of damage and the approximate maintenance amount (leave blank if not sure about the amount). The application shall be confirmed by the asset administrator and the director of the department before being submitted to the Logistics and Asset Management Department. The asset management coordinator shall check the confirmed information and the amount first and then submit to the director of Logistics and Assets Management for approval;

(3) Any damage caused by non-human factors with maintenance costs less than 2,000 RMB, Logistics and Assets Management Department shall contact maintenance directly. If maintenance costs more than 2,000 RMB, it must be approved according to *Authorization Rule of Wenzhou-Kean University on Financial Issues*.

**Article 21** If the asset is damaged or lost due to a liability accident, the maintenance costs shall be borne by the asset requester (user), and the lost asset shall be compensated in kind. Compensation refers to *Interim Measures for State-Owned Lost Assets Compensation in Wenzhou Municipal Administrative Institutions* Wenzhou Treasury [2015] No. 712.

**Article 22** The relevant responsible person who is verified by the relevant functional departments that the loss of state-owned assets is due to the accident of human error shall be responsible for compensation. When the loss of state-owned assets is caused more than one people, each one undertakes the corresponding liability; if it is difficult to determine who undertakes a bigger liability, they shall undertake the liability for compensation evenly. The relevant responsible person, according to the size of the loss, the seriousness of the case, shall be reported to the Discipline Inspection and Supervision Department for administrative sanction or disciplinary sanction; and the suspected criminal shall be transferred to the judicial branch for handling.

**Article 23** When the relevant functional departments verify that the following circumstances cause the state-owned assets loss, the relevant responsible persons may be exempted from compensation:

- (1) The loss of assets is caused by a natural disaster or accident;
- (2) The necessary safety precautions have been taken, and the Public Security department verifies the loss of assets is caused by theft or other acts;
- (3) After the occurrence of the human-made fault for the loss of assets, the responsible person has taken remedial measures to recover the loss or fixed the asset without affecting the function of using;
- (4) Other irresistibly objective losses.

**Article 24** When the asset is at the end of its lifetime and not working, *Wenzhou Kean University Fixed Asset Retirement Application Form* shall be filled out; when the asset is lost or damaged, *Wenzhou Kean University Fixed Assets Loss and Damage Report* shall be filled out for the record. Logistics and Assets Management Department in conjunction with Financial Department and the relevant functional departments shall audit and check the form and then come up with the asset disposal application. The application shall be submitted to the financial department for approval in accordance with the limitation of authority. The asset retirement standard shall be implemented in accordance with the relevant provisions of the financial sector.

**Article 25** After the loss or damage of the low-value durable goods which are managed as fixed assets, the responsible person shall fill out the *Wenzhou-Kean University Loss and Damage of Low-value Durable Goods Report Form*. Logistics and Asset Management Department shall set up an asset retirement team to verify and complete disposal filing.

**Article 26** In the event of any change in the assets due to the assets reallocation, changes in the users, adjustments in the use of departments, and the recovery of assets due to asset idleness, asset retirements and the resigned personnel, Logistics and Assets Management Department shall promptly complete alteration registration and enter data in information system, and guarantee the safety of the recovered assets.

## **Chapter VI Inspection of Assets**

**Article 27** Logistic and Assets Management Department shall conduct periodical inspections of assets and complete the periodic reconciliation with the financial department to ensure that the accounts are in line with each other. At the same time, Logistics and Assets Management Department shall urge the departments associated with the use of assets to conduct assets management and ensure that the account agree with physical inventory.

**Article 28** An inspection of assets must be conducted under one of following circumstances:

(1) The assets, in accordance with the requirements of national project work or the actual work needs of the government at the corresponding class, are included in the assets inspection scope of the unified organization;

(2) Great loss of assets caused by a force majeure such as major natural disasters;

(3) Serious distortion of accounting information or significant loss of assets;

(4) Other circumstances where the competent department or the Financial Sector at the same level consider that the asset should be inspected.

**Article 29** The University Assets Inspection includes general condition settlement, accounting cleaning, property inspections and inventory, profit and loss identification, asset verification, and system improvement. The specific regulations and measures shall be implemented and executed in accordance with the procedures and requirements stipulated by the Financial Sector.

## **Chapter VII Asset Information Management**

**Article 30** Based on the requirements of information management of assets, Logistics and Assets Management Department shall establish the University Assets Information Management System to implement the network information management of university assets, reflect the condition of university assets in time, achieve the dynamic assets management, provide the basis for establishing the asset resource sharing and mechanism sharing, provide the basic data and effective evidence for internal management and decision-making, and offer necessary information support for the preparation and audit of department budget.

**Article 31** Logistics and Assets Management Department shall effectively connect the University Asset Information Management System with the asset management information system of the Financial Sector, and timely input the assets data and the changed information into the University Assets Information Management System of the Financial Sector, and efficiently submit for authorization of all the assets affairs through information system with the prescribed procedures.

**Article 32** Logistics and Assets Management Department is responsible for creating and filing the general ledger and subsidiary accounts of the University's fixed assets (including invisible assets); as well as establishing, collecting, reporting, maintaining data and secure backup.

**Article 33** Logistics and Assets Management Department is responsible for online registration and barcode label printing for the University's equipment and fixed assets (including invisible assets); responsible for inputting the information of fixed assets (including invisible assets) such as serial number, name, specification and model, recipient, factory serial number, and location into the instrument and equipment management system, as well as sticking barcode labels and carrying out periodical inspections of the account, the asset, and the barcode.

**Article 34** Logistics and Assets Management Department is responsible for the periodical inspections of assets and the periodic reconciliation with the department to ensure that the accounts are in line with each other, and agree with physical inventory.

## **Chapter VIII Acceptance of Assets**

**Article 35** After suppliers deliver the goods, complete the installation, and provide the training, the main purchaser shall organize the acceptance, and invite two persons from the user department to participate.

The acceptance of projects with cost more than RMB 300,000 Yuan (including RMB 300,000 Yuan), which involves large valuable precise instrument or project (equipment) with complex technology and high accuracy requirement can invite off-campus expert to participate, or can entrust the authorization department with relevant certificate to conduct inspection when necessary.

**Article 36** After the user department passes the acceptance, the asset shall be registered and put into storage. The purchaser shall assist the user department to provide the required documents for asset registration (project OA approval process sheet, contract, acceptance form, etc.).

**Article 37** The acceptance of fixed assets (including intangible assets) shall comply with the following procedures:

1. Check whether the inner and outer packaging of fixed assets (including intangible assets) is in good condition, such as damage, deformation, collision, soaking-wet condition, etc.;
2. Make an inventory and check fixed assets (including intangible assets) according to the contract, such as specification, model, quantity, random document (certificate, instruction), materials and other specific requirements for furniture, etc.;
3. Where any problem occurs, the detailed records must be produced, the specific treatment suggestions must be brought forward and reported to the Logistics and Asset Management Department;
4. When checking the fixed assets, acceptance personnel shall carefully check whether the model and number of the attached accessories are consistent with the packing list and the contract;
5. Make the acceptance record, if necessary, for claiming from manufacturer.

**Article 38** The acceptance period of fixed assets (including intangible assets) and corresponding responsibilities:

The user department shall take management responsibility and economic responsibility of the dispute caused by not timely acceptance, which results in the University's loss. The relevant person in charge shall take responsibility.

## **Chapter IX Supplementary Articles**

**Article 39** All of the university management departments, departments associated with the use of assets and their staff, have the accountability and responsibility to manage and use assets properly, and maintain its security, integrity in accordance with law. Outstanding achievements of departments or individuals in the assets management process shall be commended; default of work,

causing assets loss, shall be investigated for their administrative and economic responsibility, and handled according to the rules.

**Article 40** These Measures apply to Wenzhou-Kean university asset management activities. In the event that any of these regulations conflict with the relevant provisions, the Measures shall prevail. If laws and regulations are amended, the Measures shall be amended and implemented accordingly. The Measures shall be implemented as of the date of issue, and be interpreted by the Logistics and Assets Management Department.